

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Andy Goldberg
DOCKET NO.: 04-21660.001-R-1 and 04-21660.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Andy Goldberg, the appellant, by attorney Joanne Elliott of Elliott & Associates, , and the Cook County Board of Review.

The subject property consists of a 90-year-old, one and one-half story style single-family dwelling of stucco construction containing 6,057 square feet of living area and located in Niles Township, Cook County. Amenities include four full baths, two half-baths, a full basement, air conditioning, three fireplaces and a three and one-half car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing five suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one-story or one and one-half story style single-family dwellings of masonry or frame and masonry construction from 39 to 79 years old. The comparable dwellings contain from two to eight full baths, half baths, air conditioning, fireplaces and have garages; four also have basements. The comparables range in size from 3,669 to 10,172 square feet of living area and have improvement assessments ranging from \$8.30 to \$14.95 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$166,269, or \$27.45 per square foot of living area, was disclosed. In support of the subject's assessment, the board of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO.	PARCEL NO.	LAND	IMPR.	TOTAL
04-21660.001-R-1	10-07-408-003-0000	\$25,862	\$79,000	\$104,862
04-21660.002-R-1	10-08-300-003-0000	\$ 6,533	\$ -0-	\$ 6,533

Subject only to the State multiplier as applicable.

review offered property characteristic sheets and a spreadsheet detailing the subject, noting the subject sold in October 2002 for a price of \$2,150,000. No other data was offered. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

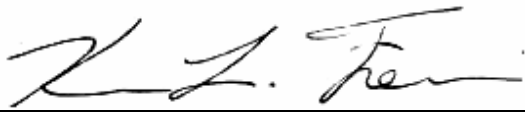
The Property Tax Appeal Board accords the appellant's comparables substantial and primary weight. These comparables are the only properties in the record addressing the equity of the subject's improvement assessment. The Board accords the board of review's notation the subject sold in 2002 much diminished weight. Further, the Board finds that the board of review failed to address the basis of this appeal, the equity of the subject's improvement assessment. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.